

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
Civil No. _____

CitiBank, N.A., as Trustee for the Holders)
of Structured Asset Mortgage Investments II)
Inc., Bear Stearns ALT-A Trust, Mortgage)
Pass-Through Certificates Series 2006-4,)
)
)
Plaintiffs,)
)
)
v.)
)
Russell E. Willits, First Commercial Bank,)
Inc., Discover Bank, FIA Card Services,)
N.A., Ann Strommen, Scott Strommen,)
State of Minnesota Department of Revenue,)
and the United States of America Internal)
Revenue Service,)
)
Defendants.)

**NOTICE OF REMOVAL OF
ACTION TO FEDERAL COURT**

The defendant United States of America Internal Revenue Service (hereinafter "United States") by its attorneys B. Todd Jones, the United States Attorney for the state and district of Minnesota, and Roylene A. Champeaux, Assistant United States Attorney, hereby gives notice to the plaintiff and to the state court as follows:

1. The United States is the defendant in a civil action now pending in the Fourth Judicial District, Hennepin County District Court, Minneapolis, Minnesota, entitled CitiBank, N.A. as Trustee, et al. v. Russell E. Willits, et al., court file no. pending and that

trial has not yet been had therein. This case has not as yet been filed with the Court Administrator for the Hennepin County District Court, Fourth Judicial District.

2. That the above-entitled action was commenced against the defendant United States via personal service of a copy of the Summons and Complaint and Certificate of Representation on or about May 16, 2012. Copies of all process and pleadings (Summons and Complaint, and Certificate of Representation) served upon defendant United States are attached hereto and incorporated herein as Exhibits 1, 2 and 3.

3. This notice of removal is filed pursuant to 28 U.S.C. §§ 1441, 1442(a)(1), and 1444. Said action seeks to reinstate a certain mortgage, release another certain mortgage, and determine lien priority in certain real estate. This action commenced against defendant United States is a civil action in connection with a federal tax lien filed against defendant Russell E. Willits on July 21, 2010 as document number A9538395. Said federal tax lien was recorded against the real estate located in Hennepin County, Minnesota that is the subject of this action. As such, the federal court has original jurisdiction pursuant to 28 U.S.C. § 1346.

WHEREFORE, notice is hereby given that the said action is removed from the state court into this court for trial or such other determination as this court may make regarding the action in accordance with its jurisdictional limits under 28 U.S.C. §§ 1346, 1442 and 1444.

Respectfully submitted,

Dated: May 22, 2012

B. TODD JONES
United States Attorney

s/ Roylene A. Champeaux

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Attorneys for the United States of America,
Internal Revenue Service

Roylene A. Champeaux, declares under penalty of perjury as provided by 28 U.S.C. §1746, that she is an Assistant United States Attorney for the District of Minnesota and represents the Defendant named herein; that she has read the foregoing notice and knows the contents thereof; that the same is true of her own knowledge, except as to any matters stated therein on information and belief and as to those matters she believes them to be true.

Dated: May 22, 2012

s/ Roylene A. Champeaux
ROYLENE A. CHAMPEAUX
Assistant United States Attorney